

Balance Sheet as at March 31st March, 2022	Note	2022	2021
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
Share Capital	2.1	10,00,000.00	10,00,000.00
Reserves & Surplus	2.2	69,48,522.67	33,61,598.27
NON-CURRENT LIABILITIES			
CURRENT LIABILITIES			
Short-term borrowings	2.3	4,07,36,703.00	4,05,27,335.00
Trade payables	2.4	34,81,336.00	39,53,725.00
Other current liabilities	2.5	48,85,752.18	23,48,891.00
Short-term provisions	2.6	13,90,344.02	1,45,074.02
TOTAL EQUITY & LIABILITIES		5,84,42,657.87	5,13,36,623.29
ASSETS			
NON-CURRENT ASSETS			
Fixed Assets			
Tangible assets (Land)		1,39,00,000.00	-
Intangible assets			
Long Term Loan & Advances	2.7	1,00,000.00	1,00,000.00
CURRENT ASSETS			
Inventories	2.8	2,46,23,019.73	5,04,73,351.73
Trade Receivables	2.9	6,44,800.00	5,53,800.00
Cash and Bank balances	2.10	1,76,06,344.14	43,022.74
Short term loans & advance	2.11	15,68,494.00	1,66,448.82
TOTAL ASSETS		5,84,42,657.87	5,13,36,623.29

SIGNIFICANT ACCOUNTING POLICIES
AND NOTES ON ACCOUNTS

1 & 2

As per our report of even date attached

For PRANTICK ROY & CO

Chartered Accountants

Firm Registration No.322986E

Prantik Roy

(CA Prantik Roy)

Membership No. 056385

Kolkata,

Dated, the 2nd August 2022

UDIN 22056385AWKKIE8765



For and on behalf of the Board

GRIHAM REAL ESTATES PRIVATE LIMITED

Prantik Roy
Director

GRIHAM REAL ESTATES PRIVATE LIMITED

Prantik Roy
Director

Statement of Profit and Loss for the year ended March 31st March, 2022.	Note	2022	2021
Income			
Revenue from Operations	2.12	5,77,99,400.00	20,01,550.00
Total revenue		5,77,99,400.00	20,01,550.00
Expenses			
Cost of materials Consumed	2.14	4,71,51,302.00	(15,51,154.00)
Other expenses	2.13	37,00,903.60	35,04,386.01
Remuneration	2.15	21,00,000.00	-
Total expenses		5,29,52,205.60	19,53,232.01
Profit/(Loss) before exceptional items and tax		48,47,194.40	48,317.99
Exceptional items			
Profit/(Loss) before tax		48,47,194.40	48,317.99
Tax expense			
Current tax		12,60,270.00	15,080.00
Deferred tax			
Profit/(Loss) for the year		35,86,924.40	33,237.99
Earning per equity share			
Equity shares of par value ` 10/- each		35.87	0.33
Number of shares used in computing earning per share		1,00,000.00	1,00,000.00

SIGNIFICANT ACCOUNTING POLICIES
AND NOTES ON ACCOUNTS

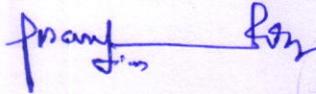
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As per our report of even date attached

For **PRANTICK ROY & CO**

Chartered Accountants

Firm Registration No.322986E




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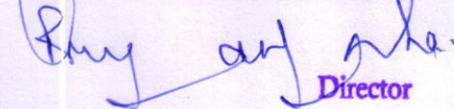
Kolkata,

Dated, the 2nd August 2022

PIN 22056385AWKKIE8765

For and on behalf of the Board

GRIHAM REAL ESTATES PRIVATE LIMITED



Director

GRIHAM REAL ESTATES PRIVATE LIMITED



Director

2. NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022.

Amounts in the financial statements are presented including per share data and as otherwise stated.

Note -2.1. SHARE CAPITAL

Particulars	In Rs.	
	As at 31st March	
	2022	2021
Authorised Capital :		
100000 Equity shares of Rs. 10/- each	10,00,000.00	10,00,000.00
Issued, Subscribed & Paid-up Capital :		
100000 Equity Shares of Rs. 10/- each fully paid-up	10,00,000.00	10,00,000.00

The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/- each.
Each holder of equity shares is entitled to one vote per share.

DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES

Class of shares/Name of the Shareholders	In Rs.			
	As at 31st March,2022		As at 31st March,2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
1 Kiriti Bhusan Banerjee			9,000.00	9.00%
2 Naru Roy	5,000.00	5.00%	15,000.00	15.00%
Ranjan Saha	86,000.00	86.00%	40,000.00	40.00%
4. Sudip Deb			18,000.00	18.00%
5. Tamal Chakraborty			18,000.00	18.00%
5. Soma Saha	9,000.00	9.00%		
Total	1,00,000.00	100%	1,00,000.00	100.00%

Note - 2.2. RESERVES AND SURPLUS

Particulars	In Rs.	
	As at 31st March	
	2022	2021
Profit & loss account- Opening balance	33,61,598.27	33,28,360.28
Add: Profit after tax for the year	35,86,924.40	33,237.99
Profit & loss account - Closing balance	69,48,522.67	33,61,598.27

Note - 2.3. CURRENT LIABILITIES

Particulars	In Rs.	
	As at 31st March	
	2022	2021
Short- term borrowings	-	11,52,500.00
Unsecured Loans	3,78,26,140.00	
Interest on Un Secured Loan Payble	29,10,563.00	3,93,74,835.00
	4,07,36,703.00	4,05,27,335.00

Note - 2.4. TRADE PAYABLES

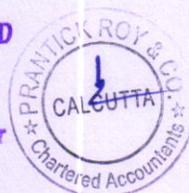
Particulars	In Rs.	
	As at 31st March	
	2022	2021
Sundry Creditors	34,81,336.00	39,53,725.00
	34,81,336.00	39,53,725.00

GRIHAM REAL ESTATES PRIVATE LIMITED

Rajy Anjan
Director

GRIHAM REAL ESTATES PRIVATE LIMITED

Narayan Roy
Director



Note - 2.5. OTHER CURRENT LIABILITIES

Particulars	In Rs.	
	As at 31st March	
	2022	2021
Liabilities for expenses	48,85,752.18	23,48,891.00
	48,85,752.18	23,48,891.00

Note - 2.6. SHORT TERM PROVISIONS

Particulars	In Rs.	
	As at 31st March	
	2022	2021
Provision for taxes	13,90,344.02	1,45,074.02
	13,90,344.02	1,45,074.02

Note - 2.7. LONG TERM LOAN & ADVANCES

Particulars	In Rs.	
	As at 31st March	
	2022	2021
Unsecured - Considered Good	1,00,000.00	1,00,000.00
Advance to Landlord	-	-
	1,00,000.00	1,00,000.00

Note - 2.8. INVENTORIES

(at lower of cost and net realizable value)

Particulars	In Rs.	
	As at 31st March	
	2022	2021
a) Raw Materials as taken, valued at cost		
b) Finished goods (including stock in trade)	-	
c) Work-in-progress	2,46,23,019.73	5,04,73,351.73
	2,46,23,019.73	5,04,73,351.73

Note - 2.9. TRADE RECEIVABLES

(Unsecured unless otherwise stated)

Particulars	In Rs.	
	As at 31st March	
	2022	2021
<u>Considered good</u>		
Outstanding for a period exceeding six months from the date they are due for payment		
Others	6,44,800.00	5,53,800.00
<u>Considered doubtful</u>		
Outstanding for a period exceeding six months from the date they are due for payment		
Less : Allowance for bad & doubtful debts		
	6,44,800.00	5,53,800.00

Note - 2.10. CASH AND CASH EQUIVALENTS

Particulars	In Rs.	
	As at 31st March	
	2022	2021
Cash in hand	9,149.00	2,771.00
Balances with banks		
in current accounts	1,75,97,195.14	40,251.74
Total cash and cash equivalents as per Balance Sheet	1,76,06,344.14	43,022.74

GRIHAM REAL ESTATES PRIVATE LIMITED

Raj and Anshu
Director

GRIHAM REAL ESTATES PRIVATE LIMITED

Prantik Roy
Director



Note - 2.11. SHORT-TERM LOANS AND ADVANCES

(Unsecured, considered good unless otherwise stated)

Particulars	In Rs.	
	As at 31st March	
	2022	2021
ii)Advances (Recoverable in cash or in kind or value to be received)		
a) Balance with Revenue Authorities	-	1,51,448.82
b) Balance with TDS deduction	5,88,494.00	15,000.00
c) Advance Income Tax	9,80,000.00	-
	15,68,494.00	1,66,448.82

Note - 2.12. REVENUE FROM OPERATIONS

Particulars	In Rs.	
	As at 31st March	
	2022	2021
Sales (Before GST)	-	-
Sales (As per GST)	5,77,49,400.00	20,00,000.00
Other Non-operating Income	50,000.00	1,550.00
Net Revenue	5,77,99,400.00	20,01,550.00

Note - 2.13. OTHER EXPENSES

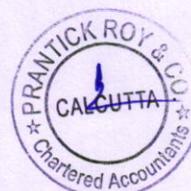
Particulars	In Rs.	
	As at 31st March	
	2022	2021
Accounting Charges	25,000.00	1,500.00
Advertisement	11,138.00	8,550.00
Brokerage & commission	-	1,200.00
GST Audit Fees	-	10,000.00
CC Charges	36,362.00	-
Audit Fees	40,000.00	30,000.00
Bank Charges	495.60	252.52
Filing fees	800.00	800.00
Donation		251.00
Delivery Charges	4,861.00	269.00
Interest on Unsecured Loan	33,56,754.00	33,11,710.00
Electric Charges	49,937.00	24,560.00
General charges	11,863.00	568.49
Professional Tax	2,500.00	2,500.00
Salary	72,000.00	84,000.00
Consultancy Charges	4,000.00	7,000.00
Trade Licence		2,250.00
Servey Charges		12,000.00
Property Tax Paid	15,138.00	5,154.00
Printing & Stationery	6,874.00	659.00
Travelling & Conveyance	32,596.00	1,162.00
Water Connection Chrges	30,585.00	-
	37,00,903.60	35,04,386.01

GRIHAM REAL ESTATES PRIVATE LIMITED

Rajendra Kumar
Director

GRIHAM REAL ESTATES PRIVATE LIMITED

Rajendra Kumar
Director



Note - 2.14. COST OF GOODS SOLD

Particulars	In Rs.	
	As at 31st March	
	2022	2021
<u>Opening Work in Progress</u>	5,04,73,351.73	4,14,45,914.22
Add Purchase		
Purchase	1,88,59,501.20	28,50,475.51
	6,93,32,852.93	4,42,96,389.73
Less Closing Work in Progress	2,46,23,019.73	5,04,73,351.73
	4,47,09,833.20	(61,76,962.00)
<u>Add, Direct Expenses</u>		
Carriage Inward	39,039.20	3,900.00
Labour Charges	21,46,903.60	38,45,957.00
KMC Sanction Fees	1,23,412.00	5,70,259.00
Architect Fees	1,32,114.00	2,05,692.00
	24,41,468.80	46,25,808.00
	4,71,51,302.00	(15,51,154.00)

Note - 2.15.. RELATED PARTY DISCLOSURE

Particulars	In Rs.	
	As at 31st March	
	2022	2021
<u>Key Management Personnel</u>		
1 Ranjan Saha, Director and Shareholder	20,00,000.00	-
2 Soma Saha, Director and Shareholder	1,00,000.00	-
	-	-
	-	-
	-	-
	21,00,000.00	-

As per our report of even date attached

For PRANTICK ROY & CO

Chartered Accountants

Firm Registration No.322986E

(CA Prantick Roy)

Membership No. 056385

Kolkata,

Dated, the 2nd August 2022

UIN 22056385AWKKIE8765



For and on behalf of the Board

GRIHAM REAL ESTATES PRIVATE LIMITED

[Signature]
Director

GRIHAM REAL ESTATES PRIVATE LIMITED

[Signature]
Director

GRIHAM REAL ESTATE PRIVATE LIMITED
48/1C, B.T. ROAD, KOLKATA - 700050.
U45400WB2014PTC202496

1. Significant accounting policies :

- 1.1 As per Accounting Standard 18, the disclosure of the transactions with related parties are given in Note No - 2.15
- 1.2 The Company is a Small & Medium - Size Company (SMC) as defined in the General Instruction in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly Company has complied with Accounting Standards Applicable to the Small & Medium Size Company.
- 1.3 The Company has not received any intimation from its suppliers regarding their status under the macro small and Medium Enterprises Developments Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid/payable as required under the said act cannot be ascertained and accordingly on disclosures have been given in this regards,
- 1.4 The company has applied the revised Accounting Standard (AS) 15- Employee benefits notified under the company (Accounting Standards) Rules, 2006. There is no present obligation of any post employment benefit including payment of gratuity during the year. Therefore. No accrual gains or loss arose at the end of the year.
- 1.5 In the opinion of the management Current Assets have a value on realisation at least equal to the amount at which they are stated in the balance sheet.
- 1.6 Earning and Expenditure in Foreign Currency - Nil
- 1.7 There is no contingent liability as at 31st March, 2022
- 1.8 The Balances of Sundry Debtors, Unsecured Loans ,Advances and Sundry Creditors are from respective parties. subject to confirmation
- 1.9 There are no long term contracts as on 31.03.2022 including derivative contracts for which there are any material foreseeable losses.
- 1.10 Cash and cash equivalents comprise cash and cash on deposit with bank and corporations.
- 1.11 Cost of value at cost of purchase. The damage, defective and obsolete stock if any are provide for.
- 1.12 The previous year figures are regrouped/ rearranged wherever necessary

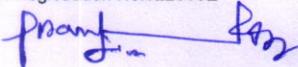
SIGNIFICANT ACCOUNTING POLICIES
AND NOTES ON ACCOUNTS

As per our report of even date attached

For PRANTICK ROY & CO

Chartered Accountants

Firm Registration No.322986E



(CA Prantik Roy)

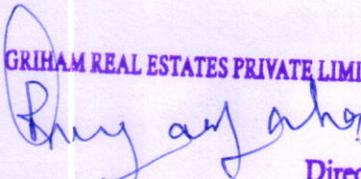
Membership No. 056385

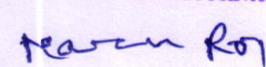
Kolkata,

Dated, the 2nd August, 2022

UDIN 22056385AWKKIE8765



GRIHAM REAL ESTATES PRIVATE LIMITED

Director

GRIHAM REAL ESTATES PRIVATE LIMITED

Director

GRIHAM REAL ESTATE PRIVATE LIMITED
48/1C, B.T. ROAD, KOLKATA - 700050.

U45400WB2014PTC202496

BALANCE SHEET ABSTRACT AND COMPANIES GENERAL BUSINESS PROFILE

1	<u>REGISTRATION DETAILS :-</u>	
	REGISTRATION NO.	U45400WB2014PTC202496
	STATE CODE	21
	BALANCE SHEET DATE	31.03.2022
2	<u>CAPITAL RAISED DURING THE YEAR (AMOUNT IN Rs. THOUSAND)</u>	
	PUBLIC ISSUE	NIL
	RIGHT ISSUE	NIL
	BONUS ISSUE	NIL
	PRIVATE PLACEMENT	NIL
3	<u>POSITION OF MOBILISATION AND DEPLOYMENT OF FUNDS (AMOUNT IN Rs. THOUSAND)</u>	
	TOTAL LIABILITIES	58443
	TOTAL ASSETS	58443
4	<u>SOURCES OF FUNDS (AMOUNT IN Rs. THOUSAND)</u>	
	PAID UP CAPITAL	1000
	RESERVE & SURPLUS	6949
	SECURED LOAN	
	UN SECURED LOAN	40737
	CURRENT LIABILITIES	9757
5	<u>APPLICATIONS OF FUNDS (AMOUNT IN Rs. THOUSAND)</u>	
	NET FIXED ASSETS	
	INVESTMENT	
	ACCUMULATED LOSS	
	CURRENT ASSETS	58443
	MISCELLANEOUS EXPENDITURE	
6	<u>PERFORMANCE OF COMPANY (AMOUNT IN Rs. THOUSAND)</u>	
	TURNOVER	57799
	TOTAL EXPENDITURE	52952
	PROFIT/ LOSS BEFORE TAX	4847
	PROFIT/ LOSS AFTER TAX	3587
	EARNING PER SHARE IN RUPEES	35.87
	DIVIDEND RATE	NIL
7	<u>GENERIC NAME OF THREE PRINCIPAL PRODUCTS/ SERVICE OF COMPANY :-</u>	
	ITEM CODE NUMBER	N.A.
	PRODUCT DESCRIPTIONS	N.A.

Place : Kolkata

Dated, the 2nd day of August 2022

UDIN - 22056385AWKKIE8765



For, Prantick Roy & Co.
Chartered Accountants

Prantick Roy
CA Prantick Roy
M.No-056385
FRN :-322986E

GRIHAM REAL ESTATES PRIVATE LIMITED

Prantick Roy
Director

GRIHAM REAL ESTATES PRIVATE LIMITED

Prantick Roy
Director